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Why Gender-Critical Radical Feminists Might Want A Church And Why IRS Approved



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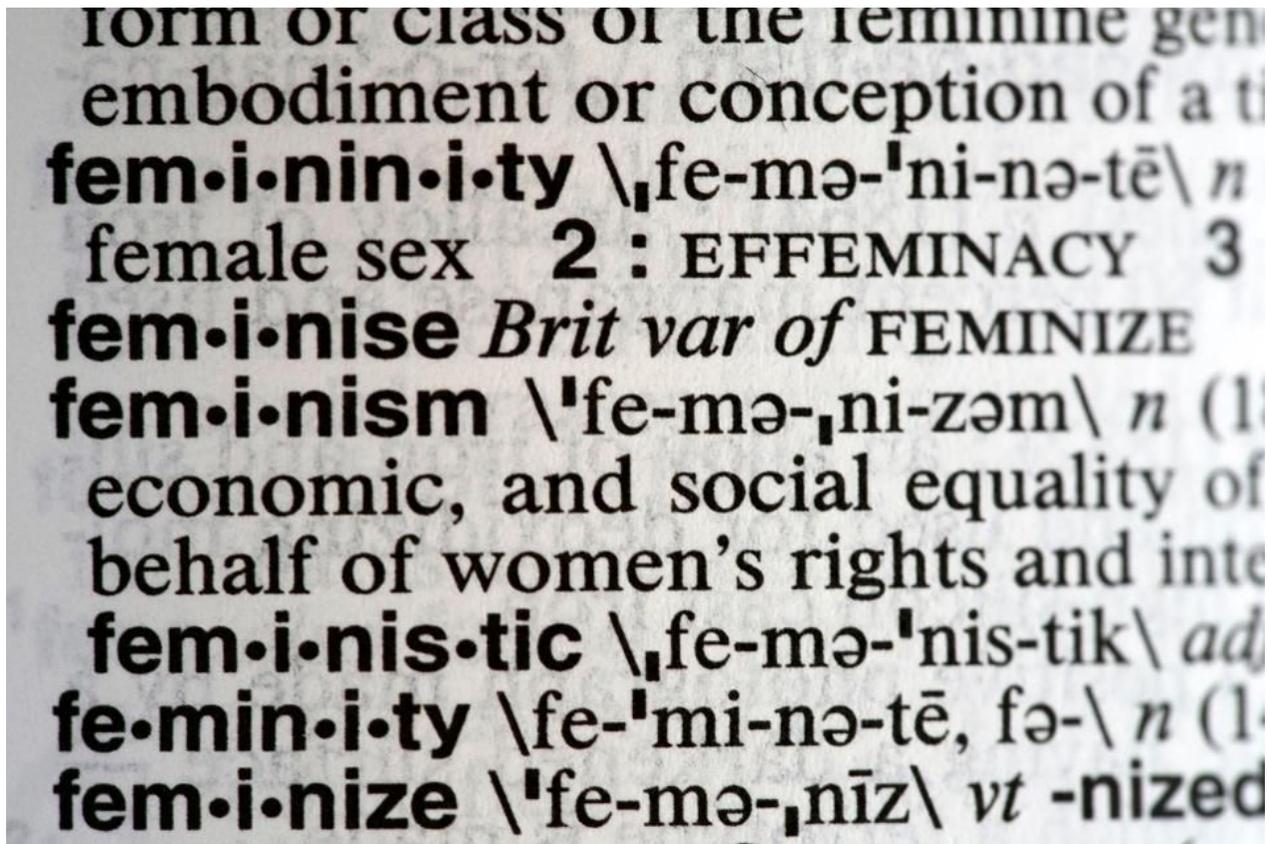
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My coverage of the Pussy Church of Modern Witchcraft has lit up some hot spots on the internet.  As is common with many things I cover the story behind the story is more interesting than the tax issue that I want to discuss. I am not surprised. Interesting as I find the forty year war between some radical feminists and transgender activists, it is not why I chose to [write about the Pussy Church here](#). What intrigues me as a tax professional is the technique and the unhappy effect it has of drawing the IRS into matters that are tangential to its primary mission of collecting revenue.

So, as they said in the Strawberry Statement the issue is not the issue, but we will just take a brief look before we say good-bye to it.



This Monday, Dec. 11, 2017, photo taken in New York shows the word feminism listed in the dictionary. Merriam-Webster has revealed "feminism" as its word of the year for 2017 on Tuesday, Dec. 12. (AP Photo/Peter Morgan)

The Issue (Which Is Not The Issue)

If the forty year conflict between gender critical radical feminists and transgender activists is news to you, you are probably not alone. Most of the action has been inside a radical progressive bubble. I reached out to some people to identify a good primer if you are interested. Here is the result of that survey with my ratings based on accessibility of the material to people with [zero background](#).

I have been following the dispute, which is growing more heated for nearly six years, since I noted it subtly cropping up in the Green Party platform, which is a kind of big tent for radical progressive causes which are not always consistent with one another. [In a mainly tax-focused interview](#) arranged and filmed by [Interlock Media](#), I asked [Jill Stein](#) about the issue.

My handicapping of the conflict is that gender critical radical feminists have no or little foothold in the mainstream. They have never been popular. They have had influence out of proportion to their numbers in feminist and gay friendly circles and have carved out space for themselves in nooks and crannies of academia and the not for profit world. They are now losing that space.

MORE FROM FORBES

This observation does not qualify as incisive journalism, but feedback that I have gotten from some millenials who are struggling for a foothold in the academic world would lead me to believe that an adjunct professor hoping to get ahead in almost any field would keep GCRF views to herself and would not loudly express discomfort with the occasional penis attached to a self identified woman in the woman's locker room. To do otherwise, in the view of these earnest young people, would be to contribute to the atmosphere of violence that transgender people face in the wider world. That is altogether consistent with Jill Stein's response to me back in 2012.

It has gone so far that an organization called [Hands Across The Aisle](#) has formed. HATA is an alliance of progressive and conservative women that characterizes itself as rising above difference to oppose the transgender agenda. 

Transgender activists on the other hand face [enormous push-back from conservatives](#) as noted by Pew.

“ While eight-in-ten Republicans and Republican-leaning independents say that whether someone is a man or a woman is determined by the sex they were assigned at birth, most Democrats and Democratic leaners (64%) take the opposite view and say a person’s gender can be different from the sex they were assigned at birth.

You can find the [occasional instances of transgender people](#) otherwise supportive of conservative causes. On the other hand, they do have space in the mainstream, which gender critical radical feminists have really never had in a very visible way. And as noted transgender activists have pretty well won the battle in academic territory. If this were combat, you would consider their current efforts there "mopping up".

Reaction to the hidden in plain sight story of the formation of the [Pussy Church of Modern Witchcraft](#) has been pretty much about whether it is a [good thing](#) or a [bad thing](#), The [Christian Post](#) committed some journalism though. They report that PCMW was initially classified as a private foundation by IRS. My source at PCMW informed me that was due to a "paper-work mix-up". I have been through the drill of qualifying an organization for exempt status (teaming with an attorney of course) more than once and can say that is quite plausible.

The other comment I got in followup with the church is about the witchcraft piece, which is not emphasized as much as the second wave feminism. If you think about it, an organization of Catholics for or against the death penalty might be light on explaining what Catholicism is all about. Here is what I got on that:

“ We practice dianic wicca, which is well known and explained elsewhere. See for example [Temple of Diana, Inc.](#) We also have incorporated essential radical

feminist texts into our religion, which is what you see in the [articles of incorporation](#).

This site, while itself leaning GCRF, gives a [balanced account of the reactions here](#).

I'm Done With The Issue(Which Is Not The Issue Here)

I consider the conflict from the dispassionate view of an amateur historian which can really aggravate those for whom it is a passionate concern. I am actually more interested in First Wave Feminism, which if that evokes any name for you it is likely [Susan B. Anthony](#), but I go more with [Margaret Fuller](#), [Abbey Kelley](#) and the [Grimke sisters](#). Regardless, the current Gender War is difficult to treat evenhandedly, because it spills over into language with words having different meanings depending on your point of view. It reminds me of one of Winston Churchill's rhetorical flourishes.

During WWII the United States Navy in the Pacific and the Kriegsmarine in the Atlantic each took on a similar project - help defeat an island nation by destroying the merchant fleet it relied on. They adopted the same tactic. Approach in stealth. Fire without warning. Evade pursuit with no concern for those left in the water. *C'est la guerre*. It was a departure from traditional norms of naval warfare. The campaigns were so similar that testimony by Pacific Fleet Commander Admiral Nimitz influenced the Nuremberg tribunal to rule: "the sentence of Doenitz is not assessed on the ground of his breaches of the international law of submarine warfare". Old Winston though [who knew how to fight with words](#) was having none of that:

“ Enemy submarines are to be called U-Boats. The term submarine is to be reserved for Allied under water vessels. 🐦 U-Boats are those dastardly villains who sink our ships, while submarines are those gallant and noble craft which sink theirs.

Regardless, as a tax professional, I am interested in the strategy, not the worthiness of the cause in which it is employed. 🐦 Why was this tactic adopted? Why a church rather than a charitable organization? I am also interested in the

collateral damage that is done to tax administration by maneuvers like this. I am not going to blame PCMW for not caring about that, assuming they do not, but I care. So does [Paul Streckfus](#) possibly a few score other experts in exempt organization taxation and likely the beleaguered grunts in the IRS Exempt Organization section who still have not recovered from the interminable IRS "scandal".

In the previous piece, I discussed how well PCMW executed its strategy. Always something to consider. Reilly's Fourth Law of Tax Planning - [Execution isn't everything but it's a lot.](#)



NEWTON, MA - FEBRUARY 23 1999: Boston College professor Mary Daly outside of her Newton home. (Photo by Jim Davis/The Boston Globe via Getty Images) Daly died in 2010. Her *Gyn/Ecology: The Metaethics of Radical Feminism* is considered one of the designated texts determining the Tenets of Faith of the Pussy Church of Modern Witchcraft

Why A Church?

When a group applies for exempt status, specifically under 501(c)(3), it can have a variety of motivations. The federal tax benefits are substantial. The income of the organization, with exceptions, is exempt from taxation and contributions are deductible. Most states will have similar benefits, although some like California

and New York will require extra hoops to be jumped through. There might be exemption from local property taxes, but you will find [more push-back and more narrow standards](#) there.

There are also incentives which are not tax related, such as regulatory advantages under state law relative to, for example, [gambling and liquor laws](#), eligibility for foundation grants and an [entirely unmerited extra dose of credibility in some circles](#).

But there is a price. There is administrative complexity and failure to follow through on that can lead to problems not only with IRS, but also state regulatory authorities (often the attorney general). Witness the current trials and [tribulations of the Trump Foundation](#). Someone like our President and most other highly entrepreneurial people has no business running a 501(c)(3) by shooting from the hip. And then there is the transparency, which not everybody considers a good thing.

So that's why you want to be a church rather than a charity, if you can manage it. No Form 990 to file. Much harder for the IRS to initiate an audit. Better shot at a property tax exemption. And the parsonage exclusion, don't get me started. And exemption from all sorts of laws including those against discrimination of all sorts. Want all male leadership. No problem, Your Eminence. Want different membership requirements depending on ancestry. Of course you can do that, Rabbi. Don't want to hear any female voices from the pulpit like St. Paul said. You've got it Rev.

And now we can have a new variation of the old joke form - A priest, a rabbi and a minister walked into a temple - and the lesbian leader told them to get the hell out before she called the cops. 🐦 They are not so welcome in the [Pussy Church of Modern Witchcraft](#).

Charity?

One more thing. The first clause of the First Amendment to the US Constitution is "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;". That "free exercise" can trump

discrimination laws, as we saw in the [recent wedding cake decision](#) , but not always. A charity can lose its exemption over something that is a matter of public policy, because the very definition of a charity includes not having a purpose that is illegal or contrary to "fundamental" public policy. That is what happened to [Bob Jones University](#) with its ban on interracial dating.

“ The schools could not meet this requirement due to their discriminatory policies. The Court declared that racial discrimination in education violated a "fundamental national public policy." The government may justify a limitation on religious liberties by showing it is necessary to accomplish an "overriding governmental interest."

Of course PCMW does not have to worry about that now. What ever progress the transgender movement has made, it has certainly not gotten to being a beneficiary of "fundamental" public policy, but there is probably a lot of support for that notion in the academy and who knows what 2020 will bring? If PCMW had "charity" status it would be subject to shifts in "fundamental" public policy, but it is a different story for a church, as we see in [Universal Life Church V US](#)

“ Neither this Court, nor any branch of this Government, will consider the merits or fallacies of a religion. Nor will the Court compare the beliefs, dogmas, and practices of a newly organized religion with those of an older, more established religion. Nor will the Court praise or condemn a religion, however excellent or fanatical or preposterous it may seem. Were the Court to do so, it would impinge upon the guarantees of the First Amendment.

I reached out to my church state brain trust again for comments on the issue.

Expert Comments

[Robert Baty](#), retired IRS appeals officer who follows several religion related tax matters wrote me:

“ You write, in part:"My source indicated that the approval process was reasonably quick and there was no push-back from the IRS." Kent Hovind

comes to mind. His 501(c)(3) approval went pretty quick as well. Creationists and Lesbians maybe able to exploit the fallout from the Lois Lerner thing. They both have their things and both can enjoy whatever protections, added protections, church status might bring to their activities. Yeah, Kent is now claiming his operations are a "church", and we're waiting to see if he ever files another Form 990 since claiming he's a church. Maybe there is something to the speculation that the Lesbians, all women, no *trans* women, want to do their thing without fear of having the Government force them to entertain men and *trans* women. It just might work! (*Edited for inappropriate language*)

[Matthew Erskine](#) who has a boutique law practice in Worcester MA wrote me:

“ From the beginning, religiously-oriented non-profits have been allowed to discriminate since, by definition, your membership in a specific religion is based on beliefs/identify/behaviours/taboo/etc. that you accept and some others do not. The fact that some people not in the religious organization find the actions or beliefs of the organization, or its members, offensive, immoral, unethical, or insulting has nothing to do with its non-profit status. Unless and until the church or its members take action that is in violation of its non-profit status, they should be left alone (at least by the government).

Personally, I find the people trying to bring the power of the state to bear to extract conformity from the members of the Pussy Church intolerable. There has been a long history of oppression of religious dissent by the government starting with the persecution of the "non-conformist" in England, the treatment of Quakers in Massachusetts, the treatment of racially mixed congregations and so on. Defining people based on gender is not exclusive to this organization (think the Catholic Church) so it is not that outside of the mainstream, in my opinion.

People tend to congregate in like minded groups, a trend that is accelerating in the social media age so I am not surprised. A good series that discusses this is the Childe Cycle by Gordon R. Dickson.

[Samuel Brunson](#), law professor and author of [God And The IRS](#) wrote me:

“ The Pussy Church brings up two issues in my mind. First is the question of how involved the IRS should be in determining whether or not a church is legitimately a church. And the general consensus (with which I tend to agree) is it should be fairly hands-off. Constitutionally, we don't want the government getting too involved in the governance of churches. And frankly, the IRS doesn't have—and doesn't claim to have—any competence in ruling on theological issues. The many-pronged test the IRS uses gives it the ability to root out tax shelters posing as churches, while allowing religious groups that are new or innovative or different some latitude in their practices.

The other issue is discrimination. The church clearly discriminates on the basis of both gender and gender identity. But there's nothing explicit in the tax law that prohibits tax-exempt organizations from discriminating on the basis of gender or gender identity (which, frankly, is a good state of affairs for lots of religions; the Catholic and Mormon churches, for example, have male-only priesthoods). The only way you get discrimination as somehow disqualifying is using the fundamental public policy rule endorsed by Bob Jones. The problem is, that rule has only been used to disqualify private schools that discriminate on the basis of race. It's never been used to revoke exemptions based on gender, or to revoke the exemptions of churches. And while it's possible that it could, I don't see any indication that the IRS is moving to expand it.

Paul Streckfus pointed me to a comment he made in one of his email updates referring to the parsonage controversy:

“ Based on my 45 years of EO tax experience all I can say is that the intersection of taxes and churches is always a train wreck.

That is pretty much it for now. You should now have an idea why PCMW might want church status, although it may be as simple as that they actually consider themselves, you know, a church. Further regardless of what you think about PCMW doctrines, don't blame the IRS. It seems like IRS is doing its job correctly in this case.

On The Issue That Is Not The Issue

If you have very strong opinions on what I call the Gender War and think I am wrong about anything, [please comment here](#). I would particularly like suggestions for a "primer" for readers who have no clue as to what is going on. Here [is the pick](#) for best treatment so far.

About The Submarines

I think it would be inappropriate to leave the Churchill quote, which has elements of tongue in cheek as the only comment. The United States Navy had a [tradition that it lost no submarines](#) during World War II. There are however 52 boats, 374 officers and 3,131 enlisted sailors "[still on patrol](#)". Recreational divers are encouraged, and generally do, treat U-Boat sites respectfully as [German war graves](#). The total toll of the [Battle of the Atlantic](#) was over 100,000 sailors in 3,500 merchant vessels, 175 warships and 783 submarines (sorry Mr. Churchill). [1,113 Japanese merchant ships](#) were sent to the bottom by US submarines. I didn't find statistics on the human cost of that. Regardless, we really need to avoid something like that happening again.

About The Joke

The priest, rabbi, minister joke form was common when I was growing up, along with other types of jokes which would no longer fly at all. It was generally innocent, the best indication that being if it did not change depending on which one did what. On reflection, I realized that in writing the joke I was mentally back in my boyhood when it would be understood that the threesome would be male. So here is an alternative.

An Episcopal priest, a Reform rabbi and a Unitarian minister walk into a temple - the lesbian leader asks them if they are interested in becoming congregants.

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I have been a CPA for over 30 years focusing on taxation. I have extensive experience with partnerships, real estate and high net worth individuals. My ideology can be summarized at least metaphorically by this quote: "I have a total irreverence for anything connect... MORE